

The Telecommunications Excise Tax is imposed upon the act or privilege of originating or receiving intrastate or interstate telecommunications in Illinois at the rate of 7% of the gross charges for such telecommunications purchased at retail from retailers. See 35 ILCS 630/1 *et seq.* (This is a GIL.)

September 11, 2013

Dear Xxxxx:

This letter is in response to your letter dated April 29, 2013, in which you request information. The Department issues two types of letter rulings. Private Letter Rulings ("PLRs") are issued by the Department in response to specific taxpayer inquiries concerning the application of a tax statute or rule to a particular fact situation. A PLR is binding on the Department, but only as to the taxpayer who is the subject of the request for ruling and only to the extent the facts recited in the PLR are correct and complete. Persons seeking PLRs must comply with the procedures for PLRs found in the Department's regulations at 2 Ill. Adm. Code 1200.110. The purpose of a General Information Letter ("GIL") is to direct taxpayers to Department regulations or other sources of information regarding the topic about which they have inquired. A GIL is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120. You may access our website at [www.tax.illinois.gov](http://www.tax.illinois.gov) to review regulations, letter rulings and other types of information relevant to your inquiry.

The nature of your inquiry and the information you have provided require that we respond with a GIL. In your letter you have stated and made inquiry as follows:

On behalf of our client, ("Taxpayer") we are requesting a Private Letter Ruling ('PLR') pertaining to the Illinois Telecommunications Excise Tax ('TET') implications of the Taxpayer's services as explained in more detail herein. An executed Power of Attorney form authorizing FIRM to represent Taxpayer in this matter is enclosed. To the best of the knowledge of Taxpayer and FIRM: (1) the Illinois Department of Revenue ('Department') has not previously ruled on the same or similar issue for Taxpayer or a predecessor; (2) the same or similar issue was not previously submitted and withdrawn by Taxpayer prior to the Department's issuance of a PLR; and (3) Taxpayer is not under audit by or involved in litigation with the Department.

As noted above, this is a request for a PLR. We understand the Department has discretion regarding whether to issue a PLR upon a taxpayer's request. If the Department tentatively determines it intends not to issue a PLR, we respectfully request, prior to preparing a written response to this request, a telephone

conference to discuss the matter further and to see if the Department needs additional information to proceed with the issuance of a PLR.

### **FACTS**

Taxpayer provides web-based services which enable customers to organize and conduct online group meetings, webinars, and training sessions. The services are described in detail below.

Customers can organize online group meetings through Taxpayer's SERVICE A or online webinars through Taxpayer's SERVICE B. An online meeting or webinar organized using these services allows multiple individuals with Internet access (using their own computers located anywhere) to view materials presented on the computer screen of the presenter/facilitator (the 'Organizer'). Online screen sharing makes it easy for the Organizer to present information in a secure, online environment. Customers purchasing these services are able to have an unlimited number of Internet meetings for a flat monthly or annual fee and invite anyone (up to # meeting applicants) to attend and view the meeting material displayed during the meeting. The services enable individuals and organizations to easily, securely, and cost-effectively share screen information online to a broader audience.

Taxpayer's customers can also facilitate online training sessions by purchasing Taxpayer's SERVICE C. This service enables customers to conduct online training sessions with their respective invited attendees. By using this service, customers can distribute course materials, administer online tests and assessments, publish upcoming courses to an online catalog, and maintain a reusable online content library for the training courses.

Taxpayer's SERVICE A, SERVICE B, and SERVICE C are hereinafter referred collectively as SERVICES.

The Organizer of a particular SERVICE session will generally e-mail each of the participants a link to a website address to enable them to connect to the meeting and view the materials on the Organizer's computer screen. There is no charge to the participants and they do not have to be registered users or Customers. They are only required to click on the link and enter an access code provided by the Organizer. The online presentation is viewed by the participant from the participant's computer, but the content and application (such as Microsoft PowerPoint) used to display the content are owned and controlled by the Organizer and remain resident on the Organizer's computer at all times. Applications on a participant's computer are not used to view the material presented by the Organizer.

As part of SERVICES, the Organizer and participants have an option (for no additional charge from the Taxpayer) to add voice or video communication

features (the 'Communication Features') to an online meeting, webinar, or training. Video is available over the participants' own Internet connections if a participant has a webcam connected to his or her computer. Voice communication can take place either via a participant's Internet connection (using a microphone and speakers connected to his or her computer) or via a toll-based phone conferencing service or both. Use of the no-cost Communication Features requires the participants to obtain access to their own telecommunications services (Internet and/or long distance telephone service) and (presumably) pay a third-party telecommunications provider for those services. An Organizer can alternatively opt to use toll-free voice conferencing services either from a third party or from an affiliate of the Taxpayer. Toll-free voice service is not included as part of the SERVICES or the charges therefor. Taxpayer does not provide basic telephone or Internet access service required to access the Communication Features.

The Communication Features are only available during and as part of an active online services SESSION and are not otherwise accessible to participants or the Organizer at any time outside the session; in other words, an Organizer or participant could not use the Communication Features of the SERVICES in lieu of personal telephone services.

In order to provide the SERVICES, Taxpayer purchases telecommunications services from unrelated third-party telecommunications providers. Taxpayer treats itself as the ultimate consumer of such telecommunications services and pays TET or other state telecommunications taxes (depending on the proper sourcing of the services) on such services at the time of purchase. Taxpayer is not registered with the Department as a retailer of telecommunications services and does not claim a resale exemption with regard to any telecommunications services that it uses to provide services to its customers. Taxpayer makes no separate charge (apart from the core charge for the SERVICES) to its customers for the optional use of the Communications Features (and indeed the market likely would not support a separate charge for PC-to-PC voice and video conferencing, which is provided free of charge by companies such as Skype, Yahoo!, and Google).

There is no requirement that the participants use the Communications Features during a SERVICES session, and Taxpayer is aware that customers and the other participants sometimes use alternative services (such as fixed phone lines, mobile phone lines, conference bridging services, and other VOIP services, which are acquired directly by the customers from third-party providers) to communicate during online meetings. Taxpayer does not have a mechanism in place to determine whether or when customers are actually using the Communications Features.

In summary, Taxpayer's SERVICES consist principally of an online screen- and data-sharing service. To the extent that Taxpayer provides voice and video Communications Features, (i) Taxpayer makes no separate charge for those

features and (ii) Taxpayer does not transmit voice or video from the Organizer or participant to Taxpayer's servers – instead that transmission takes place over the Organizer's or participant's own, separately-purchased telephone or Internet connection.

### **ADDITIONAL DOCUMENTATION**

A copy of the SERVICES Agreement is enclosed.

### **RULINGS REQUESTED**

1. Taxpayer's charges for SERVICES which include the Communications Features, are not subject to TET.
2. Taxpayer is a consumer of the telecommunications component of the SERVICES and it is appropriate for Taxpayer to pay TET to the telecommunications provider for the telecommunications services it consumer in providing the SERVICES.

### **AUTHORITY**

ILCS Chapter 35 § 630/2 provides in part:

(a) 'Gross charge' means the amount paid for the act or privilege of originating or receiving telecommunications in this State and for all services and equipment provided in connection therewith by a retailer, valued in money whether paid in money or otherwise, including cash, credits, services and property of every kind or nature, and shall be determined without any deduction on account of the cost of such telecommunications, the cost of materials used, labor or service costs or any other expense whatsoever....

(c) 'Telecommunications', in addition to the meaning ordinarily and popularly ascribed to it, includes, without limitation, messages or information transmitted through use of local, toll and wide area telephone service; private line services; channel services; telegraph services; teletypewriter; computer exchange services; cellular mobile telecommunications service; specialized mobile radio; stationary two way radio; paging service; or any other form of mobile and portable one-way or two-way communications; or any other transmission of messages or information by electronic or similar means, between or among points by wire, cable, fiber-optics, laser, microwave, radio, satellite or similar facilities....

ILCS Chapter 35 § 630/3 provides in part:

... Beginning January 1, 1998, a tax is imposed upon the act or privilege of originating in this State or receiving in this State intrastate telecommunications by a person in this State at the rate of 7% of the gross charge for such telecommunications purchased at retail from a retailer by such person....

ILCS Chapter 35 § 630/4 provides in part:

... Beginning January 1, 1998, a tax is imposed upon the act or privilege of originating in this State or receiving in this State interstate telecommunications by a person in this State at the rate of 7% of the gross charge for such telecommunications purchased at retail from a retailer by such person....

ILCS Chapter 35 § 630/8 provides in part:

If a person who originates or receives telecommunications in this State claims to be a reseller of such telecommunications, such person shall apply to the Department for a resale number. Such applicant shall state facts which will show the Department why such applicant is not liable for tax under this Article on any of his purchases and shall furnish such additional information as the Department may reasonably require....

Except as provided hereinabove in this Section, the act or privilege of originating or receiving telecommunications in this State shall not be made tax-free on the ground of being a sale for resale unless the person has an active resale number from the Department and furnishes that number to the retailer in connection with certifying to the retailer that any sale to such person is nontaxable because of being a sale for resale....

Illinois Dept. of Rev. General Information Letter ST 05-0008-GIL, 01/12/2005, provides in part:

In general, Voice Over Internet Protocol ('VOIP') is telecommunications subject to tax within the meaning of 'Telecommunications' and "Gross Charges" pursuant to The Telecommunications Excise Tax, 35 ILCS 630/2.

Illinois Dept. of Rev. General Information Letter ST 12-0041-GIL, 07/27/2012, provides in part:

Telematic services that allow only voice and data communications between a customer vehicle and a call center and do not permit the customer to make calls to, or receive calls from, the public

switched telephone network are considered information services and are not subject to Telecommunications Excise Tax. In those situations, the telematics service provider would be liable for Telecommunications Excise Tax on telecommunications services purchased from vendors and used by it to provide telematic services.

Illinois Dept. of Rev. Private Letter Ruling ST 10-0005-PLR, 08/09/2010, provides in part:

TAXPAYER provides a wireless VoIP air-to-ground telephone service to airlines using a Wi-Fi signal (hereinafter, the "TAXPAYER Service"). The service permits airline employees to make telephone calls to airline ground facilities from handsets provided by TAXPAYER that are capable of making and receiving calls using VoIP technology. The handsets are preprogrammed with the telephone numbers of specific ground facilities owned or operated by the airline that are located in Illinois and in other states. The handsets are assigned telephone numbers that begin with an area code and prefix that are "associated" with TAXPAYER's CITY Data Center. Calls made by airline employees from the aircraft are transmitted from the handsets using TAXPAYER computer equipment on board the aircraft to the nearest cellular tower on the ground. Regardless of the aircrafts' locations, calls are routed from the cellular tower over telecommunications facilities owned by third parties to the CITY Data Center. The calls are then routed from the CITY Data Center to the public switched telephone network and transmitted to the preprogrammed locations that were dialed. The airlines are charged a flat monthly access fee and a per-minute fee for all calls. Telephone calls may also be made from the ground to an aircraft by dialing the number assigned to the handset on the aircraft.

The retailer must collect the tax from the taxpayer by adding the tax to the gross charge for the act or privilege of originating or receiving telecommunications by the person in this State. In this case, the airline purchasing the TAXPAYER Service is the person originating or receiving intrastate or interstate telecommunications, or the taxpayer, for purposes of the Act, not TAXPAYER.

If TAXPAYER does not register and collect Telecommunications Excise Tax on calls made by customers originating or terminating in Illinois and which are billed to an Illinois address, TAXPAYER is responsible for paying Telecommunications Excise Tax on the telecommunications services it purchases to provide the TAXPAYER Service. It cannot give resale certificates to telecommunications companies that it purchases telecommunications services from to provide the TAXPAYER Service. If TAXPAYER collects Telecommunications Excise Tax on calls made by

customers originating or terminating in Illinois and billed to an Illinois address, it may provide resale certificates to its suppliers if it registers with the Department as a reseller.

ST 02-0037-GIL, provides in part:

Teleconferencing represents an especially difficult application of the term 'service address'. We have discovered that taxpayers are using three methods of calculating tax. The first is that some taxpayers calculate the Telecommunications Excise Tax based upon the location of the bridging equipment. The second is that some calculate the Telecommunications Excise Tax based upon the customer's billing address. The third is that some consider the teleconference provider to be a user of telecommunications and pay tax to their telecom suppliers.

ST 11-0007-PLR, provides in part:

COMPANY provides conferencing services. Specifically, COMPANY provides web-based and audio conferencing services using Voice over Internet Protocol ('VoIP') and open source software. COMPANY obtains VoIP and Internet access services from third party providers to connect its conference bridge software to the public switched telephone network ('PSTN') and the Internet. COMPANY has not provided a resale exemption certificate to the third party providers. The Company offers its customers the option of connecting to the bridge via a ten-digit telephone number, which is not a toll-free number, or via the Internet. During any particular conference call, participants could be connected via the telephone number or the Internet, and individual participants can change their method of connection during a single session.

COMPANY does not provide the telecommunications service or Internet access service used by its customers to access the conference bridge. Rather, the customer must obtain and pay for the services of their local exchange carrier or other access provider in order to make the call/connection. In sum, COMPANY does not provide telephone or broadband transmission services, but rather allows customers that purchase those services from other companies to access its conferencing service. COMPANY's bridge permits users to communicate with each other by transforming the protocols (PSTN and Internet) so that participants using disparate protocols can listen to and interact with each other. The service also allows for recording and playing back the

meeting. Participants can be muted]unmuted from the computer screen, and can electronically ‘raise their hand’ online. They can submit questions via a chat window to be answered by chat, audio or video. They can upload and review documents, and create collaborative notes that other participants can see.

In sum, COMPANY’s service combines voice, video, data and chat into an integrated service – acting on the form, content and protocol of the customer’s information by translating it between different protocols. However, COMPANY does not transmit that information between the customer and the conference bridge. Instead, the customer uses transmission service provided by third parties such as local exchange carriers, ISPs, and others that provide telephone and Internet access services.

Department’s Response (in relevant part)

‘Telecommunications’ do not include “value added services in which computer processing applications are used to act on the form, content, code and protocol of the information for purposes other than transmission.” See 35 ILCS 630/2(a) and 2(c). If telecommunications retailers provide these services, the charges for each service must be disaggregated and separately stated from telecommunications charges in the books and records of the retailers. If these charges are not thus disaggregated, the entire charge is taxable as a sale of telecommunications.

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Based on the description of the web-based and audio conferencing service in your letter, it is the Department’s position that the service is a value added service and is not subject to Telecommunications Excise Tax.

**CONTRARY AUTHORITY**

During its review of relevant authority, Taxpayer did not find authority contrary to the rulings requested.

**ANALYSIS**

Telecommunications services are taxed under the Telecommunications Excise Tax Act.<sup>1</sup> The tax is imposed on the act or privilege of: 1) originating; or 2) receiving intrastate or interstate communications by persons in Illinois.<sup>2</sup> Taxable

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<sup>1</sup> ILCS Chapter 35 §630/1.

<sup>2</sup> ILCS Chapter 35 §630/2 – 4.

‘telecommunications’ includes, without limitation, messages or information transmitted through use of local, toll, and wide area telephone service; private line services; channel services; telegraph services; teletypewriter; computer exchange services; cellular mobile telecommunications service; specialized mobile radio; stationary two way radio; paging service; or any other form of mobile and portable one-way or two-way communications; or any other transmission of messages or information by electronic or similar means, between or among points by wire, cable, fiber-optics, laser, microwave, radio, satellite or similar facilities. ‘Telecommunications’ also includes the provision of VOIP services.<sup>3</sup> ‘Telecommunications’ does not include ‘value added services in which computer processing applications are used to act on the form, content, code and protocol of the information for purposes other than transmission.’<sup>4</sup> The Communication Features component of the broader SERVICES offerings, when viewed in isolation resembles a teleconferencing system, albeit such component is limited to being provided in conjunction with a SERVICE session.

The Department has issued limited guidance on the appropriate tax treatment for teleconferencing services. In a General Information Letter, the Department advised:

Teleconferencing represents an especially difficult application of the term ‘service address.’ We have discovered that taxpayers are using three methods of calculating tax. The first is that some taxpayers calculate the Telecommunications Excise Tax based upon the location of the bridging equipment. The second is that some calculate the Telecommunications Excise Tax based upon the customer’s billing address. The third is that some consider the teleconference provider to be a user of telecommunications and pay tax to their telecom suppliers.<sup>5</sup>

It is clear that there is a telecommunications component within teleconferencing services. In fact, teleconferencing services, depending on the format, often overlay upon or work in conjunction with a customer’s or user’s own local telephone service or internet access service. However, due to the complications surrounding the appropriate sourcing of teleconferencing services, the Department points to multiple sourcing alternatives used by taxpayers, which further suggests the Department considers the teleconferencing provider to have alternatives for ensuring the TET is paid on the underlying telecommunications services, i.e., either (1) as a retailer/reseller that collects TET on teleconferencing charges, or (2) (as the third method above indicates) as a consumer who pays TET to its

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<sup>3</sup> See, for example, Illinois Dept. of Rev. General Information Letter ST 05-0008-GIL, 01/12/2005.

<sup>4</sup> See 35 ILCS 630/2 (a) and 2(c).

<sup>5</sup> ST 02-0037-GIL. See also ST 07-0050-GIL and ST 02-0054-GIL, which suggest the Department will promulgate a rule in the future after further consideration on teleconferencing services, give prospective treatment to the rule, and encourage taxpayers to use reasonable methods to pay TET.

telecommunications carrier or other supplier on the telecommunications it consumes to provide teleconferencing services to its customers.

Taxpayer's facts and circumstances relating to its SERVICES and the Communication Features provide more support that Taxpayer should be viewed as a consumer of telecommunications SERVICES and should pay TET to its suppliers (rather than collect TET from its service customers) due to (1) the Communication Features being an optional component of the broader SERVICES, which are value added SERVICES and represent the true object sought by customers; and (2) the Communication Features are limited to the SERVICE sessions and such limited communication function does not rise to the level of a retail telecommunications service subject to TET.

- (1) The Communications Features being an optional component of the broader SERVICES, which are value added services and represent the true object sought by customers.

As noted above, SERVICE customers' use of the Communication Features during SERVICE sessions is optional and the customer does not get charged for any use of the Communication Features. It is clear customers subscribe to the SERVICES because of the interactive Internet platforms provided to host various meetings and presentations, the true object of the services. Any use of the optional Communication Features, which is restricted to SERVICES sessions, is secondary to the true object of the value added SERVICES. The Communication Features of SERVICES are very similar to the services provided by the taxpayer ('COMPANY') in ST 11-0007-PLR. In that Private Letter Ruling, the COMPANY's overall service offering also appeared to have some features similar to the core SERVICE features:

Participants [in COMPANY's services] can be muted]unmuted from the computer screen, and can electronically 'raise their hand' online. They can submit questions via a chat window to be answered by chat, audio or video. They can upload and review documents, and create collaborative notes that other participants can see.

Taxpayer, like COMPANY, treats itself as a consumer of telecommunications, is not registered for TET, does not claim resale with regard to TET charged by telecommunications service providers and pays TET to such providers with regard to any telecommunications consumed in the provision of its services.

The Department concluded COMPANY's web-based and audio conferencing service was a value added service not subject to TET. Because the use of telecommunications in the provision of core services by Taxpayer and COMPANY is substantially similar and both taxpayers are providing value added services as that term is defined, the Department should conclude, as it did in

COMPANY's ruling, that the Taxpayer's charges for SERVICES are not subject to TET and Taxpayer is a consumer of telecommunications services, which requires payment of TET to the telecommunications providers.

(2) The Communication Features are limited to the SERVICES sessions and such limited communication function does not rise to the level of a retail telecommunications service subject to TET.

The Department has found that certain communications that utilize telecommunications services to transmit voice and data on a limited basis are not telecommunications services. For example, telematic services that allow only voice and data communications between a customer vehicle and a call center and do not permit the customer to make calls to, or receive calls from, the public switched telephone network are considered information services and are not subject to TET. In those situations, the telematics service provider would be liable for TET as a consumer on telecommunications services purchased from vendors and used by it to provide its services.<sup>6</sup>

Taxpayer's Communication Features, which are incorporated into its SERVICES, allows only voice and video communications between its customer and its network and does not otherwise permit customers to make calls to, or receive calls from, the public switched telephone network. In other words, the customer does not have the ability to make outbound calls or receive inbound calls as part of the Communication Features. To that end, the Taxpayer's Communication Features, which are further limited to the duration of the SERVICE sessions, are similar to telematic services, and are not telecommunications services subject to TET.

We respectfully request that the Department issue a PLR, specifically the two rulings requested above, confirming (1) Taxpayer's charges for SERVICES are not subject to TET, and (2) Taxpayer is a consumer of the telecommunications used in providing its services and should continue paying TET to its telecommunications providers. We understand the Department has discretion whether to issue a private letter ruling in response to this request. If the Department tentatively (or otherwise) determines it will not issue a private letter ruling in response to taxpayer's request, please contact me in lieu of issuing a General Information Letter or other written response. Should you have any questions or need any additional information, please contact me.

#### **DEPARTMENT'S RESPONSE:**

The Department's regulation "Public Information, Rulemaking and Organization" provides that "[w]hether to issue a private letter ruling in response to a letter ruling request is within the discretion of the Department. The Department will respond to all requests for private letter rulings either by issuance of a ruling or by a letter explaining that the request for ruling will

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<sup>6</sup> ST 12-0041-GIL

not be honored.” 2 Ill. Adm. Code 1200.110(a)(4). The Department declines to issue a Private Letter Ruling. Although we are not providing you with a Private Letter Ruling, we hope the following general information will be of assistance.

The Illinois Telecommunications Excise Tax Act imposes a tax on the act or privilege of originating or receiving intrastate or interstate telecommunications by persons in Illinois at the rate of 7% of the gross charges for such telecommunications purchased at retail from retailers by such persons. 35 ILCS 630/3 and 4. The Simplified Municipal Telecommunications Tax Act allows municipalities to impose a tax on the act or privilege of originating in such municipality or receiving in such municipality intrastate or interstate telecommunications by persons in Illinois at a rate not to exceed 6% for municipalities with a population of less than 500,000, and at a rate not to exceed 7% for municipalities with a population of 500,000 or more, of the gross charges for such telecommunications purchased at retail from retailers by such persons. 35 ILCS 636/5-10 and 5-15.

“Telecommunications,” in addition to the meaning ordinarily and popularly ascribed to it, includes, without limitation, messages or information transmitted through use of local, toll and wide area telephone service; private line services; channel services; telegraph services; teletypewriter; computer exchange services; cellular mobile telecommunications service; specialized mobile radio; stationary two way radio; paging service; or any other form of mobile and portable one-way or two way communications; or any other transmission of messages or information by electronic or similar means, between or among points by wire, cable, fiber-optics, laser, microwave, radio, satellite or similar facilities. “Telecommunications” do not include “value added services in which computer processing applications are used to act on the form, content, code and protocol of the information for purposes other than transmission.” See 35 ILCS 630/2(a) and 2(c). If telecommunications retailers provide these services, the charges for each service must be disaggregated and separately stated from telecommunications charges in the books and records of the retailers. If these charges are not thus disaggregated, the entire charge is taxable as a sale of telecommunications.

“Gross charges” means the amount paid for the act or privilege of originating or receiving telecommunications in this State and for all services and equipment provided in connection therewith by a retailer, valued in money whether paid in money or otherwise, including cash, credits, services and property of every kind or nature, and shall be determined without any deduction on account of the cost of such telecommunications, the cost of materials used, labor or service costs or any other expense whatsoever. “Gross charges” do not include “charges for the storage of data or information for subsequent retrieval or the processing of data or information intended to change its form or content.” See 86 Ill. Adm. Code 495.100(c).

In your letter you state that the Taxpayer provides web-based services which enable customers to organize and conduct online group meetings, webinars, and training sessions. The Organizer and participants have an option (for no additional charge from the Taxpayer) to add voice or video communication features to an online meeting, webinar, or training. Taxpayer does not provide telephone or Internet access service required to access the communication features. Voice communication takes place either via a participant’s Internet connection or via a toll-based phone conferencing service or both. Use of the communication features requires the

participants to obtain access to their own telecommunications services. An Organizer can alternatively opt to use toll-free voice conferencing services either from a third party or from an affiliate of the Taxpayer. Toll-free voice service is not included as part of the web-based services or the charges for those services.

You also state in your letter that Taxpayer does not provide basic telephone or Internet access service required to access the communication features. In order to provide the web-based services, Taxpayer purchases telecommunications services from unrelated third-party telecommunications providers. Taxpayer treats itself as the ultimate consumer of such telecommunications services and pays Telecommunications Excise Tax on such services at the time of purchase.

Generally, the web-based services you describe are not subject to Telecommunications Excise Tax, and a person providing the web-based services is the consumer of any telecommunications services it purchases and uses to provide the web-based services.

I hope this information is helpful. If you require additional information, please visit our website at [www.tax.illinois.gov](http://www.tax.illinois.gov) or contact the Department's Taxpayer Information Division at (217) 782-3336.

Very truly yours,

Richard S. Wolters  
Associate Counsel

RSW:msk